

		UNH - NHPTV, UNHF, Durham and Manchester	Keene State College	Plymouth State University	College for Lifelong Learning	Chancellor's Office/System	Fund Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS										
Current Assets										
	Cash and cash equivalents	146,473,171.51	42,280,292.33	20,141,831.07	178,247.06	(117,945,733.04)	503.86	91,128,312.79	111,135,429.65	74,922,638.98
	Short term investments	379,595.83	0.00	20,120.63	0.00	83,940,067.25	0.00	84,339,783.71	51,770,109.31	82,705,297.65
	Accounts receivable	20,076,341.12	1,679,131.05	803,761.13	1,285,547.74	268,160.70	98.83	24,113,040.57	19,964,073.89	24,390,148.95
	Notes receivable - current portion	2,667,152.31	39,147.22	(275,046.89)	0.00	0.00	0.00	2,431,252.64	2,043,433.49	2,692,136.35
	Prepaid expenses and other current assets	927,784.82	754,215.72	218,639.42	18,000.00	1,210,265.87	0.00	3,128,905.83	3,268,224.09	4,793,228.23
	Interfund Borrowngs	(10,623,570.21)	(2,000,000.32)	(2,231,867.59)	0.06	14,855,438.06	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	102,774.64	0.00	102,774.64	102,774.64	102,774.64
Total Current Assets		159,900,475.38	42,752,786.00	18,677,437.77	1,481,794.86	(17,569,026.52)	602.69	205,244,070.18	188,284,045.07	189,606,224.80
Noncurrent Assets										
	Investments held by bond trustee	6,520,270.28	0.00	0.00	0.00	47,447,979.68	0.00	53,968,249.96	0.93	15,752,559.14
	Pledges Receivable	1,994,074.00	940,075.00	0.00	0.00	0.00	0.00	2,934,149.00	2,269,596.00	2,934,149.00
	Notes receivable	14,456,085.81	3,390,608.23	2,828,565.43	0.00	0.00	0.00	20,675,259.47	20,973,671.44	20,293,244.24
	Property and equipment, net	330,866,107.91	101,435,920.51	77,154,313.85	1,175,486.35	7,574,495.76	0.00	518,206,324.38	529,715,277.43	533,881,278.02
	Other assets	0.00	0.00	0.00	0.00	2,465,699.78	0.00	2,465,699.78	2,117,762.40	2,117,762.40
	Endowment and similar investments - campuses	85,246,998.27	6,022,017.69	3,892,194.70	15,138.16	8,592,930.41	0.00	103,769,279.23	90,149,361.57	101,917,357.92
	Endowment and similar investments - affiliated entities	93,232,881.27	3,616,121.44	0.00	0.00	0.00	0.00	96,849,002.71	82,705,703.84	90,946,655.46
Total Noncurrent Assets		532,316,417.54	115,404,742.87	83,875,073.98	1,190,624.51	66,081,105.63	0.00	798,867,964.53	727,931,373.61	767,843,006.18
TOTAL ASSETS		692,216,892.92	158,157,528.87	102,552,511.75	2,672,419.37	48,512,079.11	602.69	1,004,112,034.71	916,215,418.68	957,449,230.98
LIABILITIES										
Current Liabilities										
	Accounts payable and accrued expenses	21,650,587.62	6,518,241.92	3,038,803.44	435,881.78	12,611,271.10	0.00	44,254,785.86	30,860,868.87	37,035,423.99
	Deposits and deferred revenues	18,142,851.90	2,655,966.98	826,368.07	762,177.26	5,048,750.58	0.00	27,436,114.79	25,077,908.41	26,946,086.64
	Long term debt - current portion	3,970,428.49	1,242,216.50	1,242,422.97	0.00	0.00	0.00	6,455,067.96	6,319,158.45	6,165,681.85
	Accrued employee benefits - current portion	3,686,635.00	983,160.00	759,874.00	47,712.00	3,228,736.00	0.00	8,706,117.00	7,226,531.00	7,787,705.00
	Interfund borrowings payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Liab - Accrued Expenses	0.00	0.00	0.00	0.00	7,223,758.30	0.00	7,223,758.30	0.00	0.00
Total Current Liabilities		47,450,503.01	11,399,585.40	5,867,468.48	1,245,771.04	28,112,515.98	0.00	94,075,843.91	69,484,466.73	77,934,897.48
Noncurrent Liabilities										
	Obligations under life income agree	1,545,584.73	47,602.00	0.00	0.00	0.00	0.00	1,593,186.73	1,661,861.72	1,557,308.30
	Government advances refundable	13,599,578.00	1,961,496.00	1,797,575.00	0.00	0.00	0.00	17,358,649.00	17,309,856.00	17,358,649.00
	Accrued employee benefits	38,938,175.72	6,752,056.65	6,524,928.77	705,615.86	15,267,975.16	0.00	68,188,752.16	67,727,170.96	67,642,218.16
	Long term debt	177,089,625.22	62,722,760.12	33,841,565.29	0.00	381,006.18	0.00	274,034,956.81	209,653,673.71	214,487,125.13
Total Noncurrent Liabilities		231,172,963.67	71,483,914.77	42,164,069.06	705,615.86	15,648,981.34	0.00	361,175,544.70	296,352,562.39	301,045,300.59
TOTAL LIABILITIES		278,623,466.68	82,883,500.17	48,031,537.54	1,951,386.90	43,761,497.32	0.00	455,251,388.61	365,837,029.12	378,980,198.07
NET ASSETS										
Net Investment in Plant		183,136,797.36	48,884,070.51	42,882,517.92	1,175,486.41	9,518,383.81	0.00	285,597,256.01	331,391,098.04	329,222,894.36
Restricted Nonexpendable										
	Historical gift value of endowment - campuses	36,765,390.46	5,097,654.42	2,667,754.08	1,162.81	11,503.74	0.00	44,543,465.51	40,200,712.42	40,559,841.29
	Historical gift value of endowment - affiliated entities	79,835,664.08	1,959,754.59	0.00	0.00	0.00	0.00	81,795,418.67	73,037,867.92	76,703,589.20
Restricted Expendable Campuses										
	Accumulated net gains on endowment	31,881,184.61	778,544.97	785,481.50	1,225.43	9,087.17	0.00	33,455,523.68	25,242,274.16	33,455,523.68
	Market value of funds functioning as endowment	10,343,695.60	14,831.39	61,200.32	12,749.92	9,019.35	0.00	10,441,496.58	9,085,599.47	10,425,453.64
	Grants, gifts and contracts	10,326,337.85	2,741,152.74	595,706.11	(175,465.21)	653,547.51	452.69	14,141,731.69	10,545,207.03	13,387,766.50
	Life income and annuity funds	670,703.95	76,215.73	0.00	0.00	0.00	0.00	746,919.68	859,382.08	817,412.75
	Loan funds	3,670,126.69	1,403,658.00	886,637.30	0.00	0.00	0.00	5,960,421.99	5,837,758.95	5,670,102.02
Affiliated Entities										
	Accumulated net gains on endowment	8,069,932.21	1,656,366.85	0.00	0.00	0.00	0.00	9,726,299.06	4,754,812.46	9,726,299.06
	Other - affiliated entities	8,121,482.26	77,587.83	0.00	0.00	0.00	0.00	8,199,070.09	7,161,514.92	7,470,663.47
Unrestricted		40,773,242.65	12,584,191.67	6,641,676.98	(294,126.89)	(5,450,959.79)	150.00	54,254,174.62	42,262,162.11	51,029,486.94
TOTAL NET ASSETS		413,594,557.72	75,274,028.70	54,520,974.21	721,032.47	4,750,581.79	602.69	548,861,777.58	550,378,389.56	578,469,032.91

University System of New Hampshire
Statement of Net Assets as of Fiscal Year 2005 Fiscal Period 12

UNH - NHPTV, UNHF, Durham and Manchester	Keene State College	Plymouth State University	College for Lifelong Learning	Chancellor's Office/System	Fund Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
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		UNH - Durham	UNH - Manchester	NH Public Television	UNH Foundation Capital Offset	UNH Foundation	UNH Foundation Offset	Keene State College	Keene Endowment Association	Plymouth State University	College for Lifelong Learning	USNH Executive Allocation	USNH Central Services Alloc	SubCampus Not Coded	Total Year to Date Balance	Prior Year to Date Balance	Prior Year Final Balance
ASSETS																	
Current Assets																	
	Cash and cash equivalents	142,503,830.19	311,677.95	1,655,220.00	0.00	2,225,683.21	0.00	42,200,683.36	79,608.97	19,941,616.93	178,209.94	(122,224,393.80)	4,280,036.80	(23,860.76)	91,128,312.79	111,135,429.65	74,922,638.98
	Short term investments	367,649.00	0.00	0.00	0.00	11,946.83	0.00	0.00	0.00	20,120.63	0.00	75,759,735.05	8,180,332.20	0.00	84,339,783.71	51,770,109.31	82,705,297.65
	Accounts receivable	19,213,965.54	(140.40)	169,991.10	0.00	667,885.00	0.00	1,679,131.05	0.00	803,761.13	1,285,547.74	268,160.70	0.00	24,738.71	24,113,040.57	19,964,073.89	24,390,148.95
	Notes receivable - current portion	2,667,152.31	0.00	0.00	0.00	0.00	0.00	39,147.22	0.00	(275,046.89)	0.00	0.00	0.00	0.00	2,431,252.64	2,043,433.49	2,692,136.35
	Prepaid expenses and other current assets	927,784.82	0.00	0.00	0.00	0.00	0.00	754,215.72	0.00	218,639.42	18,000.00	443,758.61	766,507.26	0.00	3,128,905.83	3,268,224.09	4,793,228.23
	Interfund Borrowwngs	(10,623,570.21)	0.00	0.00	0.00	0.00	0.00	(2,000,000.32)	0.00	(2,231,867.59)	0.06	14,855,438.06	0.00	0.00	0.00	0.00	0.00
	Current Asset - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,106.73	57,667.91	0.00	102,774.64	102,774.64	102,774.64
Total Current Assets		155,056,811.65	311,537.55	1,825,211.10	0.00	2,905,515.04	0.00	42,673,177.03	79,608.97	18,477,223.63	1,481,757.74	(30,852,194.65)	13,284,544.17	877.95	205,244,070.18	188,284,045.07	189,606,224.80
Noncurrent Assets																	
	Investments held by bond trustee	6,520,270.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,447,978.75	0.93	0.00	53,968,249.96	0.93	15,752,559.14
	Pledges Receivable	0.00	0.00	0.00	0.00	1,994,074.00	0.00	940,075.00	0.00	0.00	0.00	0.00	0.00	0.00	2,934,149.00	2,269,596.00	2,934,149.00
	Notes receivable	14,456,085.81	0.00	0.00	0.00	0.00	0.00	3,390,608.23	0.00	2,828,565.43	0.00	0.00	0.00	0.00	20,675,259.47	20,973,671.44	20,293,244.24
	Property and equipment, net	324,247,127.62	858,156.39	5,760,823.90	0.00	0.00	0.00	101,435,920.51	0.00	77,154,313.85	1,175,486.35	1,054,796.11	6,519,699.65	0.00	518,206,324.38	529,715,277.43	533,881,278.02
	Other assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,563,344.83	902,354.95	0.00	2,465,699.78	2,117,762.40	2,117,762.40
	Endowment and similar investments - campuses	82,959,359.51	1,639,034.70	648,604.06	0.00	0.00	0.00	6,022,017.69	0.00	3,892,194.70	15,138.16	3,113,977.25	5,478,953.16	0.00	103,769,279.23	90,149,361.57	101,917,357.92
	Endowment and similar investments - affiliated entities	0.00	0.00	0.00	0.00	93,232,881.27	0.00	0.00	3,616,121.44	0.00	0.00	0.00	0.00	0.00	96,849,002.71	82,705,703.84	90,946,655.46
Total Noncurrent Assets		428,182,843.22	2,497,191.09	6,409,423.96	0.00	95,226,955.27	0.00	111,788,621.43	3,616,121.44	83,875,073.98	1,190,624.51	53,180,096.94	12,901,008.69	0.00	798,867,964.53	727,931,373.61	767,843,006.18
TOTAL ASSETS		583,239,654.87	2,808,728.64	8,234,639.06	0.00	98,132,470.31	0.00	154,461,798.46	3,695,730.41	102,352,297.61	2,672,382.25	22,327,902.29	26,185,552.86	877.95	1,004,112,034.71	916,215,418.68	957,449,230.98
LIABILITIES																	
Current Liabilities																	
	Accounts payable and accrued expenses	21,142,319.00	158,024.59	165,640.59	0.00	183,725.49	0.00	6,518,241.92	0.00	3,038,803.44	435,881.78	12,067,943.91	543,327.19	877.95	44,254,785.86	30,860,868.87	37,035,423.99
	Deposits and deferred revenues	17,348,691.73	60,080.77	732,703.36	0.00	0.00	0.00	2,655,966.98	0.00	826,368.07	762,177.26	351,434.84	4,698,691.78	0.00	27,436,114.79	25,077,908.41	26,946,086.64
	Long term debt - current portion	3,970,428.49	0.00	0.00	0.00	0.00	0.00	1,242,216.50	0.00	1,242,422.97	0.00	0.00	0.00	0.00	6,455,067.96	6,319,158.45	6,165,681.85
	Accrued employee benefits - current portion	3,530,959.00	66,273.00	89,403.00	0.00	0.00	0.00	983,160.00	0.00	759,874.00	47,712.00	(94,500.00)	3,323,236.00	0.00	8,706,117.00	7,226,531.00	7,787,705.00
	Interfund borrowings payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Current Liab - Accrued Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,223,758.30	0.00	7,223,758.30	0.00	0.00
Total Current Liabilities		45,992,398.22	284,378.36	987,746.95	0.00	183,725.49	0.00	11,399,585.40	0.00	5,867,468.48	1,245,771.04	12,324,878.75	15,789,013.27	877.95	94,075,843.91	69,484,466.73	77,934,897.48
Noncurrent Liabilities																	
	Obligations under life income agree	142,463.00	0.00	0.00	0.00	1,403,121.73	0.00	47,602.00	0.00	0.00	0.00	0.00	0.00	0.00	1,593,186.73	1,661,861.72	1,557,308.30
	Government advances refundable	13,599,578.00	0.00	0.00	0.00	0.00	0.00	1,961,496.00	0.00	1,797,575.00	0.00	0.00	0.00	0.00	17,358,649.00	17,309,856.00	17,358,649.00
	Accrued employee benefits	36,979,631.72	737,549.87	1,220,994.13	0.00	0.00	0.00	6,752,056.65	0.00	6,524,928.77	705,615.86	593,819.88	14,674,155.28	0.00	68,188,752.16	67,727,170.96	67,642,218.16
	Long term debt	180,707,763.32	0.00	286,951.23	0.00	0.00	0.00	62,722,760.12	0.00	29,936,475.96	0.00	(412,283.61)	793,289.79	0.00	274,034,956.81	209,653,673.71	214,487,125.13
Total Noncurrent Liabilities		231,429,436.04	737,549.87	1,507,945.36	0.00	1,403,121.73	0.00	71,483,914.77	0.00	38,258,979.73	705,615.86	181,536.27	15,467,445.07	0.00	361,175,544.70	296,352,562.39	301,045,300.59
TOTAL LIABILITIES		277,421,834.26	1,021,928.23	2,495,692.31	0.00	1,586,847.22	0.00	82,883,500.17	0.00	44,126,448.21	1,951,386.90	12,506,415.02	31,256,458.34	877.95	455,251,388.61	365,837,029.12	378,980,198.07
NET ASSETS																	
Net Investment in Plant		173,208,608.24	857,242.92	5,366,523.70	0.00	0.00	0.00	48,884,070.51	0.00	46,586,940.42	1,175,486.41	2,730,319.16	6,788,064.65	0.00	285,597,256.01	331,391,098.04	329,222,894.36
Restricted Nonexpendable																	
	Historical gift value of endowment - campuses	36,728,025.96	37,364.50	0.00	0.00	0.00	0.00	5,097,654.42	0.00	2,667,754.08	1,162.81	11,503.74	0.00	0.00	44,543,465.51	40,200,712.42	40,559,841.29
	Historical gift value of endowment - affiliated entities	0.00	0.00	0.00	0.00	79,835,664.08	0.00	0.00	1,959,754.59	0.00	0.00	0.00	0.00	0.00	81,795,418.67	73,037,867.92	76,703,589.20
Restricted Expendable Campuses																	
	Accumulated net gains on endowment	31,862,101.94	19,082.67	0.00	0.00	0.00	0.00	778,544.97	0.00	785,481.50	1,225.43	9,087.17	0.00	0.00	33,455,523.68	25,242,274.16	33,455,523.68
	Market value of funds functioning as endowment	10,326,512.99	17,182.61	0.00	0.00	0.00	0.00	14,831.39	0.00	61,200.32	12,749.92	9,019.35	0.00	0.00	10,441,496.58	9,085,599.47	10,425,453.64
	Grants, gifts and contracts	10,002,796.28	144,989.68	178,589.01	0.00	0.00	0.00	2,741,152.74	0.00	596,158.80	(175,502.33)	15,624.44	637,923.07	0.00	14,141,731.69	10,545,207.03	13,387,766.50
	Life income and annuity funds	670,703.95	0.00	0.00	0.00	0.00	0.00	76,215.73	0.00	0.00	0.00	0.00	0.00	0.00	746,919.68	859,382.08	817,412.75
	Loan funds	3,670,126.69	0.00	0.00	0.00	0.00	0.00	1,403,658.00	0.00	886,637.30	0.00	0.00	0.00	0.00	5,960,421.99	5,837,758.95	5,670,102.02
Affiliated Entities																	
	Accumulated net gains on endowment	0.00	0.00	0.00	0.00	8,069,932.21	0.00	0.00	1,656,366.85	0.00	0.00	0.00	0.00	0.00	9,726,299.06	4,754,812.46	9,726,299.06
	Other - affiliated entities	0.00	0.00	0.00	0.00	8,121,482.26	0.00	0.00	77,587.83	0.00	0.00	0.00	0.00	0.00	8,199,070.09	7,161,514.92	7,470,663.47
Unrestricted		39,350,076.04	710,938.03	193,834.04	0.00	518,544.54	0.00	12,582,170.53	2,021.14	6,641,676.98	(294,126.89)	7,045,933.41	(12,496,893.20)	0.00	54,254,174.62	42,262,162.11	51,029,486.94
TOTAL NET ASSETS		305,818,952.09	1,786,800.41	5,738,946.75	0.00	96,545,623.09	0.00	71,578,298.29	3,695,730.41	58,225,849.40	720,995.35	9,821,487.27	(5,070,905.48)	0.00	548,861,777.58	550,378,389.56	578,469,032.91